

MICHIGAN Single Business Tax Amended Return

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year _____ or for the following tax year Beginning Date Ending Date month year month year		5. Federal Employer ID Number (FEIN) or TR Number <div style="border:1px solid black; width:100px; height:30px; margin-left:auto;"></div>	
2. Name (Type or Print) D/B/A Street Address City, State, ZIP Code		6. If discontinued, enter effective date 7. Business Start Date 8. Source of Change <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> IRS Audit <input type="checkbox"/> Amended Federal</div><div><input type="checkbox"/> Other _____</div></div>	
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____		9. Organization Type (check one) <div style="display: flex; flex-wrap: wrap;"><div style="width: 50%;">a. <input type="checkbox"/> Individual</div><div style="width: 50%;">b. <input type="checkbox"/> Fiduciary</div><div style="width: 50%;">c. <input type="checkbox"/> Professional Corp.</div><div style="width: 50%;">d. <input type="checkbox"/> S Corp.</div><div style="width: 50%;">e. <input type="checkbox"/> Other Corp.</div><div style="width: 50%;">f. <input type="checkbox"/> Partnership/LLC-Partnership</div><div style="width: 50%;">g. <input type="checkbox"/> Limited Liability Company-Corporation</div></div>	
4. If a member of a control group, check this box. (See instruction book.) <input type="checkbox"/>			

Complete and attach any schedules that have changed.

10. Gross receipts
11. Business income (Short-method filers: see C-8000, line 11 instructions)

COMPENSATION

12. Salaries, wages and other payments to employees
13. Employee insurance plans - health, life
14. Pension, retirement, profit sharing plans
15. Other payments - supplemental unemployment benefit trust, etc.
16. **Total Compensation.** Add lines 12 - 15

ADDITIONS

17. Depreciation and other write-off of tangible assets
18. Taxes imposed on or measured by income, e.g., city, state, foreign
19. Single business tax
20. Dividend, interest and royalty expenses
21. Capital loss carryover or carryback
22. Net operating loss carryover or carryback
23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions
24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see inst.
25. Losses from partnerships, Account No.
26. **Total Additions.** Add lines 17 - 25
27. Subtotal. Add lines 11, 16 and 26

SUBTRACTIONS

28. Dividends, interest and royalty income included in business income
29. Capital losses not deducted in arriving at business income
30. Income from partnerships included in business income, Account No.
31. **Total Subtractions.** Add lines 28 - 30

TAX BASE

32. **Tax Base.** Subtract line 31 from line 27
33. **Apportioned Tax Base.** Multiply line 32 by _____% from C-8000H

As Reported or Adjusted	Correct Amount
10. .00	10. .00
11. .00	11. .00
12. .00	12. .00
13. .00	13. .00
14. .00	14. .00
15. .00	15. .00
16. .00	16. .00
17. .00	17. .00
18. .00	18. .00
19. .00	19. .00
20. .00	20. .00
21. .00	21. .00
22. .00	22. .00
23. .00	23. .00
24. .00	24. .00
25. .00	25. .00
26. .00	26. .00
27. .00	27. .00
28. .00	28. .00
29. .00	29. .00
30. .00	30. .00
31. .00	31. .00
32. .00	32. .00
33. .00	33. .00

64. PAYMENT. Enter amount from page 2, line 60.....	PAY THIS AMOUNT ▶ 64. .00
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WITHOUT PAYMENT - Mail returns to:

 **Michigan Department of Treasury**
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 64 and mail check and return to:

 **Michigan Department of Treasury**
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make checks payable to "State of Michigan." Print the FEIN or TR Number and "SBT" on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

TAX BASE

34. Enter amount from line 32 or 33, whichever applies

As Reported or Adjusted

34. _____ .00

Correct Amount

34. _____ .00

ADJUSTMENTS

35. Recapture of capital acquisition deduction, from C-8000D

35. _____ .00

35. _____ .00

36. **Adjusted tax base before loss** deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract

36. _____ .00

36. _____ .00

37. Business loss deduction

37. _____ .00

37. _____ .00

38. **Adjusted tax base before statutory exemption.** Subtract line 37 from 36.

38. _____ .00

38. _____ .00

STATUTORY EXEMPTION - See Form C-8043.

39. Allowable statutory exemption from C-8043

39. _____ .00

39. _____ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38

40. _____ .00

40. _____ .00

Check if C-8000G is attached: ☐**REDUCTIONS, NONREFUNDABLE CREDITS, TAX**

41. Reduction to adjusted tax base, if applicable. See Form C-8000S

41. _____ .00

41. _____ .00

Check method being used:

☐ Compensation Reduction☐ Gross Receipts Reduction

42. Taxable base. Subtract line 41 from 40 or enter amount from C-8000S

42. _____ .00

42. _____ .00

43. **Tax Before All Credits.** Multiply line 42 by the applicable tax rate

43. _____ .00

43. _____ .00

44. **Tax After Investment Tax Credit.** See Form C-8000ITC

44. _____ .00

44. _____ .00

Amend the small business and contribution credits on Form C-8000C before continuing. If not claiming these credits, enter amount from line 44 on line 45.

45. Enter either the amount from C-8000, line 44, C-8000C or C-8009

45. _____ .00

45. _____ .00

46. Unincorporated/S Corp Credit

46. _____ .00

46. _____ .00

47. Nonrefundable Credits

47. _____ .00

47. _____ .00

48. Add lines 46 and 47

48. _____ .00

48. _____ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45

49. _____ .00

49. _____ .00

PAYMENTS

50. Overpayment credited from prior year

50. _____ .00

50. _____ .00

51. Estimated tax payments

51. _____ .00

51. _____ .00

52. Tax paid with request for extension

52. _____ .00

52. _____ .00

53. Refundable Credits from Form C-8000MC

53. _____ .00

53. _____ .00

54. Amount paid with original return plus additional tax paid after original return was filed

54. _____ .00

54. _____ .00

55. Add lines 50 - 54

55. _____ .00

55. _____ .00

56. Overpayment, if any, as shown on original return or as previously adjusted

56. _____ .00

56. _____ .00

57. Subtract line 56 from line 55

57. _____ .00

57. _____ .00

TAX DUE/OVERPAYMENT

58. Tax due. If line 49 is more than line 57, enter the difference

58. _____ .00

58. _____ .00

59. Amended return penalty _____ and interest _____

59. _____ .00

59. _____ .00

60. Add lines 58 and 59. **Enter here and on page 1, line 64**

60. _____ .00

60. _____ .00

61. If line 49 is less than line 57, enter the difference. This amount is overpaid

61. _____ .00

61. _____ .00

62. Enter the amount of overpayment on line 61 to be refunded

REFUND

62. _____ .00

62. _____ .00

63. Enter the amount of overpayment on line 61 to be credited forward

63. _____ .00

63. _____ .00

TAXPAYER'S DECLARATION*I declare under penalty of perjury that this return is true and correct to the best of my knowledge.*

I authorize Treasury to discuss my return with my preparer.

☐ Yes ☐ No**PREPARER'S DECLARATION***I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*

Preparer's Signature

Date

Taxpayer's Signature

Date

Business Address and Phone

Title